

IN THE UNITED STATES DISTRICT COURT  
FOR THE WESTERN DISTRICT OF PENNSYLVANIA  
United States Courthouse  
700 Grant Street  
Pittsburgh, PA 15219

UNITED STATES OF AMERICA, ) Criminal No. 11-49  
 )  
v. ) (26 U.S.C. § 7201)  
 )  
JOSEPH E. GUMP )

2011 MAR-4 AM 10 12  
U.S. DISTRICT COURT  
WESTERN DISTRICT OF PENNSYLVANIA

**Motion to Dismiss Indictment**

Joseph E. Gump timely files this motion pursuant to FRCP 12(b)(1), (2) and (6), stating in support:

The Court lacks jurisdiction over Joseph E. Gump.

Jurisdiction is limited to lands ceded to and owned by the federal government.

The map of federal lands in Pennsylvania is attached hereto and made a part hereof.

Joseph E. Gump does not live in any of the federal lands indicated on said map.

The IRS, the government, the U.S. Attorney and the Court know that there are two separate jurisdictions within the United States Of America:

1. The "federal zone" and
2. "the 50 States". The I.R.C. only has jurisdiction within the "federal zone". *U.S. v. Bevans*, 16 U.S.336.

According to *Long v. Rasmussen*, 281 F. 236 (D. Mont. 1922), at 238 "The revenue laws are a code or a system in regulation of tax assessment and collection. They relate to taxpayers, and not to non-taxpayers. The latter are without their scope. No procedures are prescribed for non-taxpayers, and no attempt is made to annul any of their rights and remedies in due course of law. With them Congress does not assume to deal, and they are neither the subject nor the object of the revenue laws."

The IRS, the government, the U.S. Attorney and the Court know that Joseph E. Gump is a non-taxpayer and that he is neither the subject nor the object of the revenue laws.

The IRS, the government, the U.S. Attorney and the Court know that 26 USC 7201 applies only to foreign persons, corporations and persons involved in ATF activities.

Therefore, the summons must be quashed and the Indictment must be dismissed for lack of subject matter jurisdiction and jurisdiction over Joseph E. Gump.

The Internal Revenue Code states that only certain persons and certain activities have an income tax liability.

**Persons with income tax liabilities:**

Officers, employees, or elected officials, of the United States, the District of Columbia, or any agency or instrumentality of the United States or the District of Columbia.

Foreign persons and entities.

**Activities creating income tax liabilities:**

Income received from selling alcohol, tobacco, or firearms.

Income received from selling pharmaceuticals.

Income received from wagering or lotteries.

The IRS, the government, the U.S. Attorney and the Court know that Joseph E. Gump is not a person with income tax liabilities.

The IRS, the government, the U.S. Attorney and the Court know that Joseph E. Gump is not involved in any of the activities that would create an income tax liability.

Since the IRS, the government, the U.S. Attorney and the Court know that Joseph E. Gump has no income tax liabilities, the indictment must be dismissed for lack of subject matter jurisdiction.


The IRS, the government, the U.S. Attorney and the Court know that the Indictment against Joseph E. Gump is a complete misapplication of the revenues laws because they are being applied outside the scope of their authority and against a man who is neither the subject nor the object of the revenue laws.

Since the matter of the Indictment has somehow been released to the media, Mr. Gump is providing copies of this motion to the media in order that the media can report the whole truth.

For the herein reasons, Joseph E. Gump demands that the Indictment be quashed, this case be dismissed and possible misconduct of the government personnel involved be investigated and prosecuted to the fullest extent of the law.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed on March 3, 2011

  
\_\_\_\_\_  
Joseph E. Gump  
C/o POB 96  
Huron, Ohio 44839

**Certificate of Service**

A true and correct copy of the foregoing has been served on the above date upon the following:

David J. Hickton  
United States Attorney  
700 Grant St., Suite 4000  
Pittsburgh, PA 15219

News Media

  
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Joseph E. Gump